

CLASS SPECIFICATION
County of Fairfax, Virginia

CLASS CODE: 1422 **TITLE:** BUSINESS TAX SPECIALIST II **GRADE:** S-23

DEFINITION:

Under supervision, performs technical and analytical duties in the audit of business tax and license liability; and performs related work as required.

ILLUSTRATIVE DUTIES:

Conducts field investigations, discovery and audits of business establishments to determine tax liability for business personal property and license liability, e.g., type, size, location/tax situs, gross receipts, capital investments and equipment inventories;
Researches various factors that affect tax liabilities of businesses;
Participates in the systematic identification, assessment and determination of business personal property tax and licensing liability;
Makes audits of specific business firms to assess accounts as to taxes and/or licensing;
Interprets and applies state, county codes and guidelines;
Reviews financial records of businesses to verify and enforce the accuracy of reporting of receipts and personal property;
Negotiates differences with business representatives and resolves as many as possible by visits or correspondence;
Participates in assessing the market value of mobile homes, office and construction trailers;
Researches and applies appraisal techniques to conform to legislative changes and insure uniform assessments of personal property subject to County taxation;
Contacts other agency staff to obtain necessary data;
Prepares special studies for the division director and writes reports;
Reviews and analyzes personal property assessment procedures to ensure performance improvement within administrative and/or legislative guidelines;
Briefs management on contested assessments and/or provides testimony in court;
Maintains personal property assessments for uniformity and equalization of values;
Performs occasional collection of delinquent accounts of a complex nature or involving a court action.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES:

Knowledge of accounting and management principles;
Ability to gather, analyze and present data;
Ability to maintain effective relationships with business representatives and other public officials;
Ability to write and to speak effectively.

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EMPLOYMENT STANDARDS:

Any combination of education, experience and training equivalent to completion of college courses in accounting, business administration or related field plus one year of technical work in tax assessment or related analytical work.

REGRADED:	August 23, 2010
REFORMATTED/REVISED:	December 3, 2007
ESTABLISHED:	July 1977